

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF NEW YORK

---

UNITED STATES OF AMERICA,

v.

23-CR-12-LJV-MJR  
DECISION & ORDER

JOSHUA PARRA,

Defendant.

---

1. On October 22, 2024, the defendant, Joshua Parra, pleaded guilty to Count 1 of the indictment charging a violation of Title 18, United States Code, Section 1344 (bank fraud). Docket Item 56.

2. On October 22, 2024, the Honorable Michael J. Roemer, United States Magistrate Judge, filed a Report & Recommendation recommending that the defendant's plea of guilty be accepted and that the defendant be adjudged guilty. Docket Item 58.

3. This Court has not received objections to the Report & Recommendation in accordance with Title 28, United States Code, Section 636(b)(1), and Rule 59(b) of the Federal Rules of Criminal Procedure, and the time to object now has expired.

4. This Court has carefully reviewed de novo Judge Roemer's Report & Recommendation (Docket Item 58), the plea agreement (Docket Item 56), the indictment (Docket Item 1), a transcript of the plea proceeding (Docket Item 59), and the applicable law. This Court finds no legal or factual error in Judge Roemer's Report & Recommendation and therefore adopts Judge Roemer's recommendation that the


defendant's plea of guilty be accepted and that the defendant be adjudged guilty of count 1 of the indictment.

IT IS HEREBY ORDERED that this Court adopts Judge Roemer's October 22, 2024 Report & Recommendation, Docket Item 58, in its entirety, including the authorities cited and the reasons given therein, and it is further

ORDERED that the Court accepts the defendant's plea of guilty and defers acceptance of the plea agreement pursuant to Sentencing Guidelines Section 6B1.1(c), and the defendant, Joshua Parra is now adjudged guilty under Title 18, United States Code, Section 1344.

SO ORDERED.

Dated: February 5, 2025  
Buffalo, New York

  
\_\_\_\_\_  
LAWRENCE J. VILARDO  
UNITED STATES DISTRICT JUDGE